

Dear Sir:

Please acknowledge receipt of the following document(s) re U.S. Patent Application  
Serial No.: 10/074,885, Filed: February 12, 2002  
PD No.: 10014777-3, Attorney: William J. Streeter  
L&G No.: 413289, Attorney: Curtis A. Vock

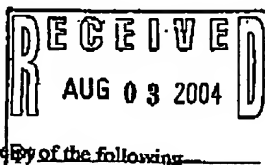
Inventor(s): Rocy Zaighami, et al.

Title of Invention: Method Of Cooling Semiconductor Die Using Microchannel Thermosyphon

Pgs.

5 Response & Amendment  
1 Transmittal Letter for Response/Amendment  
fees of \$0.00 to Deposit Account 08-2025  
Express Mail No. EL927873678US dated July 26, 2004

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Exhibit B